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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

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December 4, 2008

Nicholas Yung, Refuse Commissioner  
Refuse Division  
4100 South 1<sup>st</sup> Street  
St. Louis, MO 63118-3390

RE: Payroll Distribution of the Refuse Division (Department #516),  
Payroll Period Ending April 12, 2008 (Project # 2008-47)

Dear Mr. Yung. :

A payroll distribution of the Refuse Division was conducted for the pay period ending April 12, 2008. The objectives of this review were to determine if:


- Eligible City Employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- The accrual and use of paid leave were accurate

The fieldwork was completed on April 28, 2008. During the observation, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me at (314) 622-4723.

Respectfully,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Comptroller's Office  
Ronald Smith, City Operations Manager, Mayor's Office